

IN THE UNITED STATES COURT OF FEDERAL CLAIMS

No. 21-2036 T
(Judge Zachary N. Somers)

YOUNGSUN KOH,

Plaintiff,

v.

THE UNITED STATES,

Defendant.

JOINT STATUS REPORT

Pursuant to the Court's Order of July 20, 2023, (doc. # 16) the parties herewith submit this joint status report. On February 28, 2023, the United States Supreme Court issued its decision in *Bittner v. United States*, No. 21-1195, 215 L. Ed. 2d 1, 143 S. Ct. 713, 725 (2023). Based on the result in *Bittner*, the Internal Revenue Service accepted defendant's counsel's proposed resolution, and an authorized delegate of the United States Attorney General approved the resolution.

As reported in prior joint status reports, the Tax Division has authorized the Internal Revenue Service to process the terms of the resolution. Since the parties' last joint status report of March 25, 2024, plaintiff has worked with the Internal Revenue Service to effectuate the updating of plaintiff's relevant account transcripts to reflect recent payments so that the resolution may be entered. The parties are working together to resolve the issues, and have made substantial progress at this point, but they believe that final resolution will take several more weeks.

The parties respectfully propose that the Court require the parties to file a Joint Status Report in 60 days if a joint stipulation of dismissal with prejudice is not filed with the Court before then.

Respectfully submitted,

May 29, 2024

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May 29, 2024

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